

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"E" BENCH, MUMBAI**

**BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**  
**SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA No. 9014/Mum./2025**  
(Assessment Year : 2012-13)

**Harshad Gangji Shah,**  
Shop No.4, Shahina CHS,  
Pali Mala Road, Bandra West,  
Mumbai – 400050  
PAN : AABPS8997D

..... Appellant

v/s

**Income Tax Officer, Ward – 23(1)(1),**  
Piramal Chambers, Lalbaug, Parel,  
Mumbai – 400012

..... Respondent

Assessee by : Shri Satyaprakash Singh  
Revenue by : Shri Ritesh Misra, CIT-DR

Date of Hearing – 24/03/2026

Date of Order – 27/03/2026

**ORDER**

**PER SANDEEP SINGH KARHAIL, J.M.**

The assessee has filed the present appeal against the impugned order dated 29.11.2025, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2012-13.

2. In this appeal, the assessee has raised the following grounds: -

*"1. The order dated 29/11/2025 bearing No. ITBA/NFAC/S/250/2025-26/1083144791[1] passed under section 250 of Income Tax Act, 1961 by the Honourable CIT[A], National Faceless Appeal Centre, Delhi is excessive,*

*unreasonable, arbitrary, against the provisions of Income Tax Act, 1961 and therefore liable to be quashed.*

*2. On facts and circumstances of the case and in law, the Honourable C.I.T.(A) erred in dismissing the appeal stating that, there is no sufficient cause for delay in filing the appeal, without considering Application for condonation of delay and Affidavit submitted by the Appellant.*

*3. On facts and circumstances of the case and in law, the Honourable C.I.T.(A) has erred in confirming the addition of Rs.37,67,400/- made by the Assessing Officer on account of unexplained expenditure in respect of interest and brokerage paid on alleged cash loan received by the Appellant.”*

3. We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the learned CIT(A), vide impugned order, dismissed the appeal filed by the assessee on the ground of delay.

4. During the hearing, the learned Authorized Representative (“learned AR”) submitted that the learned CIT(A) issued the notices for hearing on an email address, which was different from the email address provided by the assessee in Form No.35. Accordingly, the learned AR submitted that the assessee could not respond to any of the notices issued by the learned CIT(A) and could not explain reason for not filing the appeal within the prescribed limitation period. The learned AR undertook that if given another opportunity, the assessee would substantiate the reasons for not filing the appeal within the prescribed limitation period before the learned CIT(A).

5. From the perusal of the documents placed on record by the assessee in the paper book filed, we find that the notices of hearing were issued by the learned CIT(A) to the email address “nmshaikh56@gmail.com”. However, in

Form No.35 filed by the assessee before the learned CIT(A), the assessee has provided the email address "*urmishah1609@gmail.com*" for communication.

6. Therefore, we are of the considered view that in the interest of justice, the assessee be granted one more opportunity to represent its case before the learned CIT(A) and explain the reason for not filing the appeal within the prescribed limitation period. Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the learned CIT(A) for *de novo* adjudication after reconsideration of the assessee's request for condonation of delay. Needless to mention, no order shall be passed without affording reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to furnish its email in the records before the learned CIT(A) so that the notice of hearing can be sent to the operational email address. Thus, the assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27/03/2026

**Sd/-**  
**OM PRAKASH KANT**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**SANDEEP SINGH KARHAIL**  
**JUDICIAL MEMBER**

**MUMBAI, DATED: 27/03/2026**  
*Prabhat*

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar  
ITAT, Mumbai